

# Importer Aviation Fuel Tax Return for Bonded, Occasional, or Tank Wagon Operator

This report is due

▶ 2. Company Name and Mailing Address

▶ 1. Report Period (MM/CCYY)	
▶ 3. Account Number (FEIN or TR)	
4. Contact Person Name	
5. Telephone Number	6. Fax Number
7. E-mail Address	

## PART 1: COMPLETION OF THIS SECTION IS REQUIRED

	Gallons
8. Total gallons sold, Michigan tax collected (Schedule 5) .....	▶ 8.
9. Total gallons delivered to locations within "Indian Country," Michigan tax collected. (Schedule 5R) .....	▶ 9.

## PART 2: TAX COMPUTATION

	Aviation Fuel
10. Gallons to account for (from line 27 on page 2 of this form) .....	10.
11. Deductions (from line 30 on page 2 of this form) .....	11.
12. Subtract line 11 from line 10 .....	12.
13. LESS 1.5% allowance. Multiply line 12 by 1.5% (.015) .....	13.
14. Subtract line 13 from line 12 .....	14.
15. Enter gross gallons diverted <b>TO</b> Michigan (Schedule 11) .....	▶ 15.
16. TAXABLE GALLONS. Add lines 14 and 15 .....	▶ 16.
17. Tax Rate .....	17. <b>\$0.03</b>
18. CALCULATED TAX DUE. Multiply line 16 by line 17 .....	▶ 18. \$
19. Prior payments made for this period (See instructions) .....	▶ 19. \$
20. <b>TAX DUE.</b> Subtract line 19 from line 18 .....	20. \$
21. Penalty (5% of tax due per month to a maximum of 50% - minimum \$10.00 for first month) ..	▶ 21. \$
22. Interest (1% above prime rate set January 1 and July 1 of each year) .....	▶ 22. \$
23. <b>TOTAL REMITTANCE.</b> Add lines 20 through 22 .....	▶ 23. \$

## CERTIFICATION

I certify under penalty of perjury, that I have examined this return, and to the best of my knowledge and belief, it is true and complete.

▶ ☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss my return with my preparer.

▶ Authorized Signature		Preparer Signature	Preparer FEIN
Printed Name	Date	Printed Name	Date
Title	Telephone Number ( )	Address	Telephone Number ( )

Questions??? - Please call (517) 636-4600

Make check payable to the "State of Michigan-Motor Fuel". Print your account number on the front of your check.

**MAIL WITH REMITTANCE TO:** Michigan Department of Treasury, P.O. Box 77401, Detroit, Michigan 48278

**MAIL REFUND REQUEST OR ZERO RETURN TO:** Customer Contact Division-Motor Fuel, Michigan Department of Treasury,  
430 W. Allegan St., Lansing, Michigan 48922

Company Name	Report Period (MM/CCYY)	Account Number (FEIN or TR)
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<b>PART 3: Aviation Fuel Imported or Acquired</b>	<b>Report Whole Gallons Only</b>	
	<b>Aviation Fuel</b>	
	24. Total gallons imported/acquired, Michigan tax paid to supply source (Schedule 1). Enter here and on line 28 .....	24.
	25. Total gallons imported from outside of the United States, Michigan tax <b>not</b> paid to supply source (Schedule 2C) .....	25.
	26. Total gallons imported from bulk storage in another state, Michigan tax not paid to supply source (Schedule 3B) .....	26.
27. Total Gallons to Account For. Add lines 24 through 26. Enter here and on page 1, line 10 .....	27.	

<b>PART 4: DEDUCTIONS</b>	<b>Report Whole Gallons Only</b>	
	<b>Aviation Fuel</b>	
	28. Total gallons imported or acquired, Michigan tax paid to supply source (amount from line 24) .....	28.
	29. Total gallons sold to the U.S. Government, Michigan tax not collected (Schedule 8) .....	29.
30. <b>TOTAL DEDUCTIONS.</b> Add lines 28 and 29. Enter here and on page 1, line 11 .....	30.	

# Instructions for Importer Aviation Fuel Tax Return, Form 3722

## General Instructions

Section 94(1) Of P.A. 403 of 2000 states “A person shall not purchase for *resale* motor fuel identified on a shipping paper or invoice as *aviation fuel* unless the person is registered with the Department” and possesses a valid *Aviation Fuel Registrant Certificate*, issued by this Department. An *Aviation Fuel Registrant Application*, form 3823 may be obtained from the Michigan Department of Treasury Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury). The sale of aviation fuel must include the \$0.03 per gallon privilege tax and must be sold only for aviation purposes. It is also required “that a seller of aviation fuel shall obtain from the purchaser a statement that the fuel will be sold or used as aviation fuel.”

**Aviation fuel may only be sold to an end user or to an Aviation Fuel Registrant (Schedule 5).**

**Tax is due upon importation, removal from a terminal, or other taxable event. All activity must be included on the return for the reporting period in which the transaction takes place.**

## Penalty and Interest

Per Revenue Act 122 of 1941, as amended, 205.23 and 205.24, penalty and interest payment are due on all returns postmarked after the due date.

A *Certification of Gasoline or Aviation Fuel Allowances*, form 543, must be completed and submitted with the Importer Aviation Fuel Tax Return for each reporting period.

## Schedules

All applicable schedules must be completed in their entirety on a load by load basis and reported in bill of lading number order and date order. Check the appropriate schedule type box on form 3748, *Schedule of Receipts*, and form 3749, *Schedule of Disbursements*. **Do not include gasoline fuel or diesel fuel activity on schedules to be filed with the Aviation Fuel Tax Report. The correct product codes must be used on all schedules. Do not combine schedule types or product codes.**

A summary page must be submitted with each receipts and disbursement schedule. The summary of a receipts schedule must include each supply source, account number (FEIN), and the total gallons reported for each source. The summary of a disbursement schedule must include each customer, account number (FEIN), and the total gallons reported for each customer.

Blank schedules may be obtained from the Michigan Department of Treasury Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) and duplicated as needed. **Aviation fuel may only be sold to an end user or to an Aviation Fuel Registrant (Schedule 5).**

## Line-By-Line Instructions

Lines not included in these instructions are considered self-explanatory.

### Part 1

**Completion of Part 1 is required.**

**Line 8:** Enter total gallons sold where the Michigan aircraft privilege tax of 3 cents was collected.

**Line 9:** Enter total gallons delivered to locations within Indian

Country and Michigan gasoline tax was collected. All deliveries to locations within Indian Country is taxable.

### Part 2: Tax Computation

**Completion of Parts 3 and 4 is required prior to performing the calculations in Part 2.**

**Line 13:** Enter the gallons eligible for the collection allowance credit. Multiply the gallons entered on line 12 by 0.015 (1.5%) to determine this credit.

**Line 19:** Enter prior payments made for this report period.

- Licensed Occasional Importers should include payments remitted with the *Three Day Payment Voucher*, form 3778.
- Licensed Bonded Importers should include monthly estimated payments remitted to the Department for this reporting period with the Bonded Importer Monthly Estimated Payment, form 3819.
- **Include all applicable prior payments made to the Department for this reporting period.**

**Line 21:** Enter penalty amount due if applicable. Calculate the penalty by multiplying the tax due on line 20 by 5% (0.05). The minimum penalty for the first month late is \$10. If the calculated penalty is less than \$10, enter \$10. If the calculated penalty is greater than \$10, enter the calculated penalty. Add the amount of the calculated penalty for each additional month or fraction of a month that the return is late. The maximum penalty is 50% of the tax due.

Penalty on zero returns is \$10 per day, to a maximum of \$400.

**Line 22:** Enter the interest amount due if applicable. The current rate is 1 percentage point above the prime rate. (The prime rate is set January 1 and July 1 of each year. To obtain the current interest rate you can call the department.) Interest is calculated by multiplying the tax due on line 20 by the number of days the return is late and by the daily rate. **See the Interest Calculator below.**

### PART 3: Gallons To Account For

**All gallons of aviation fuel imported, removed from a terminal, or acquired must be reported in Part 3 of this form.**

**Line 25:** Enter total gallons of all aviation fuel products imported from outside of the United States (Schedule 2C).

- **Occasional Importer** The gallons entered on line 25 should include the gallons reported on the *Three Day Payment Voucher*, form 3778.
- **Bonded Importer:** The gallons entered on line 23 should include gallons reported on the *Bonded Importer Monthly Estimated Payment*, form 3819.

### Part 4: Deductions

**Line 29:** Enter total gallons sold to the U.S. Government located in Michigan where Michigan aircraft privilege tax of 3 cents per gallon was not collected (Schedule 8). Invoices issued to a government entity must indicate that the Michigan motor fuel tax was **not** charged. Invoices must be available upon request by the department.